



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**
Statement of Financial Position
October 31, 2012

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (821)	\$ 13,472	\$ 56,680	69,331
Accounts receivable, net	472	-	7,460	7,932
Total assets	(349)	13,472	64,140	77,263
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
5k run	-	4,875	-	4,875
CGFM	-	-	3,010	3,010
Early careers	-	-	1,450	1,450
PDC	-	-	12,000	12,000
Emergency relief fund	-	500	-	500
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	6,500	6,500
Awards & memberships	-	-	-	-
Sugar Plum Tree	-	478	-	478
Unrestricted	(349)	7,620	31,680	38,951
Total net assets	(349)	13,472	64,140	77,263
Total liabilities and net assets	\$ (349)	\$ 13,472	\$ 64,140	\$ 77,263

	Statement of Activities For the month ended October 31, 2012				4 months ended 10/31/2012
Revenues					
Training	\$ -	\$ -	\$ 300	\$ 300	\$ 60,540
Luncheon collections	461	-	-	461	2,617
Chapter dues	65	-	-	65	555
5k run	-	(100)	-	(100)	9,513
Donations	-	-	1,155	1,155	4,920
Other income	3	-	-	3	3,642
Total revenues	528	(100)	1,455	1,883	81,787
Expenses					
Training costs	\$ -	\$ -	\$ 1,500	\$ 1,500	36,307
Membership luncheon	898	-	-	898	4,435
Awards/Scholarships	-	-	-	-	-
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	500
Community Service Activities	-	-	-	-	663
5k run	-	-	-	-	2,926
PDC	-	-	-	-	1,367
Bad debts	-	-	-	-	-
Other expenses	38	-	-	38	407
Total expenses	936	-	1,500	2,436	46,606
Increase (decrease) in net assets	(407)	(100)	(45)	(552)	35,181
Net assets at beginning of period	58	13,572	64,185	77,815	42,082
Ending net assets	\$ (349)	\$ 13,472	\$ 64,140	\$ 77,263	\$ 77,263